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CLEARANCE FOR HOME USE: FEATURES OF APPLICATION

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All goods entering the country are subject to Customs control. Treatment applied by the Customs to such goods is called a customs procedure. [1].

Customs procedures play a key role in regulating foreign economic activity and protecting the country's national interests. The customs control system is aimed at ensuring compliance with legislation, collecting taxes and duties, as well as preventing smuggling and illegal trafficking of goods. As a member of the Eurasian Economic Union, Belarus adheres to common standards and rules, which facilitates trade with other member States.

Knowledge of the specific features of customs procedures is necessary for carrying out any foreign trade operations. According to the legislation of the EAEU, there are 17 customs procedures. All types of customs procedures can be divided into four categories: basic customs procedures, economic regimes, procedures of completion and special ones.

The basic customs procedures are the most popular because they regulate such operations as the purchase of foreign goods abroad or the sale of national goods abroad, their transportation and customs clearance. More details should be given to such a procedure as clearance for home use or consumption.

It's a customs procedure applied to foreign goods, according to which goods are located and used in the customs territory of the Eurasian Union without restrictions on their possession, use and (or) disposal provided for by international treaties and acts in the field of customs regulation in respect of foreign goods.

Goods placed under this procedure acquire the status of Union goods, with the exception of conditionally released goods.

In order to place goods under the customs procedure of release for home use or consumption, certain conditions set out in the EAEU Customs Code must be met:

- payment of import customs duties and taxes;
- payment of special, anti-dumping, countervailing duties;

- compliance with all prohibitions and restrictions (Article 7 of the Code);
- compliance with internal market protection measures established in a form other than special, anti-dumping, countervailing duties and (or) established in accordance with Article 50 of the-Code.

It is worth noting that the application of this customs procedure is allowed in relation to:

1) goods that are products of the processing of goods to which the customs procedure of processing has been applied in the customs territory, and exported from the customs territory of the EAEU in accordance with the customs procedure of re-export;

2) temporarily exported international transportation vehicles placed under the customs procedure of processing outside the customs territory (Article 277, paragraph 3 (1) of the Code), in order to complete the customs processing procedures outside the customs territory in (Article 184 of the Code);

3) temporarily exported international transportation vehicles (Article 277, paragraph 3 (2) of the Code).

The customs procedure of clearance for home use or consumption is widely used in international trade, but in Belarus it has its own characteristics, which can be compared with similar processes in other countries.

In Belarus, the customs procedure clearance for home use includes several stages:

- Declaring of goods. The importer submits a customs declaration in which he specifies information about the product, its value, quantity and other characteristics.

- Control and verification. The Customs authorities verify the data provided, and can conduct a physical inspection of the cargo.

- Payment of duties and taxes. The importer is obliged to pay customs duties and VAT on imported goods.

- Release of goods. After all requirements are met and duties are paid, the product is released for home use or consumption.

Let's turn to the description of this procedure in other countries.

1. European Union. The procedure is similar, but often more automated due to electronic declaration systems. There are also uniform rules in the EU, which simplifies the process for companies operating in several countries.

2. USA. This process also includes product declaration and inspection, but it can be more complicated due to the large number of different departments responsible for product control (for example, the Food and Drug Administration). Fees are paid simultaneously with the submission of the declaration

3. Russian Federation. The procedure is similar to the Belarusian one, but it may be more bureaucratic. In Russia, there are many additional requirements, such as certification and licensing of goods.

4. China. The process is quite complicated due to the large number of regulatory authorities. China is actively developing electronic declaration systems, but the requirements for documents can be very strict.

Although the customs procedure of clearance for home use or consumption in Belarus has much in common with other countries, there are also unique aspects that are determined by local laws and international obligations. This makes it important for businesses to understand the specifics of each country in order to effectively conduct foreign economic activity.

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PERSONNEL MANAGEMENT: PROBLEMS AND SOLUTIONS

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From the establishment of enterprises to the present moment, the topic of personnel management remains relevant, since at any time it was necessary to maintain a stable level of motivation of personnel, their efficiency and the quality of the workforce, as well as the level of competitiveness and qualifications of personnel at the enterprise, their professional competencies and mobility opportunities remain important components. However, it cannot be unequivocally stated that the effectiveness and motivation of an employee depends only on himself, one of the key positions in this case is occupied by a higher-level person, be it the head of the enterprise as a whole, or the head of the department.

There are numerous functions of the head of the enterprise, based on this they can be divided into two broad groups: administrative and production functions, social and educational functions.